REMARKS

Figs. 2A-2C have been amended to correct minor errors.

If there are any additional fees resulting from this communication not covered by the enclosed check, or if the check was omitted, please charge all uncovered fees to our Deposit Account No. 16-0820, our Order No. 36068.

Respectfully submitted,

PEARNE & GORDON LLP

By:

Aaron A. Fishman, Reg. No. 44682

1801 East 9th Street Suite 1200 Cleveland, Ohio 44144-3108 (216) 579-1700

Date: September 15, 2003



FIG. 1

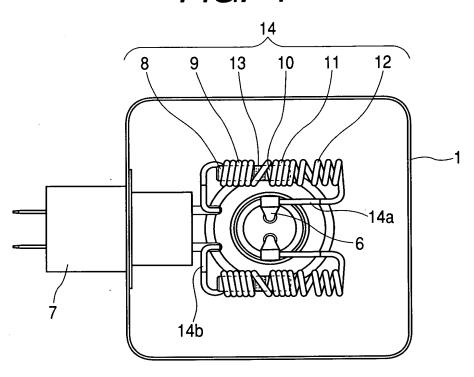


FIG. 2A

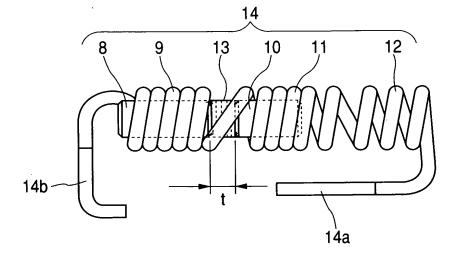




FIG. 2B

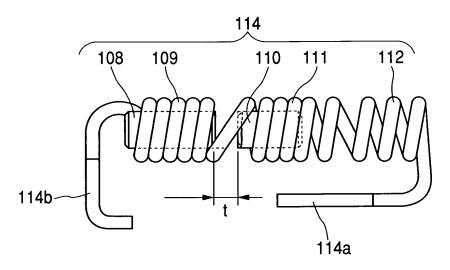


FIG. 2C

